

**1999 DRAFTING REQUEST**

**Senate Amendment (SA-AA1-SB114)**

Received: **06/10/99**

Received By: **jkreye**

Wanted: **06/11/99**

Identical to LRB:

For: **Russell Decker (608) 266-2502**

By/Representing: **Barb**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax Credits (prop) - lottery**

Extra Copies:

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**Pre Topic:**

No specific pre topic given

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**Topic:**

limit aggregate farmland tax relief credit claims to \$15 million; Revenue adjusts the percentage of taxes that can be claimed

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**Instructions:**

See Attached

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**Drafting History:**

| <u>Vers.</u> | <u>Drafted</u>     | <u>Reviewed</u>      | <u>Typed</u>         | <u>Proofed</u> | <u>Submitted</u>         | <u>Jacketed</u>          | <u>Required</u> |
|--------------|--------------------|----------------------|----------------------|----------------|--------------------------|--------------------------|-----------------|
| /1           | jkreye<br>06/10/99 | ygeller<br>06/10/99  | martykr<br>06/10/99  | _____          | gretskl<br>06/10/99      | gretskl<br>06/10/99      |                 |
|              | jkreye<br>06/14/99 | chanaman<br>06/14/99 |                      | _____          |                          | lrb_docadmin<br>06/10/99 |                 |
| /2           |                    |                      | jfrantze<br>06/14/99 | _____          | lrb_docadmin<br>06/14/99 | lrb_docadmin<br>06/14/99 |                 |

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| /1           | jkreye         | ygeller         | martykr      | _____          | gretskl          | gretskl         |                 |
|              | 06/10/99       | 06/10/99        | 06/10/99     | _____          | 06/10/99         | 06/10/99        |                 |
|              | jkreye         | chanaman        | lrb_wpo      | _____          |                  | lrb_docadmin    |                 |
|              | 06/14/99       | 06/14/99        |              | _____          |                  | 06/10/99        |                 |

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6/10/99 4:32:28 PM

Page 1

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Extra Copies:

WLS  
CMH  
JLG**Pre Topic:**

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| /1           | jkreye<br>06/10/99 | ygeller<br>06/10/99 | martykr<br>06/10/99 | _____          | gretskl<br>06/10/99 | gretskl<br>06/10/99 |                 |
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|              |                    |                     |                     | _____          |                     | 06/10/99            |                 |

cmh  
6/11/99  
12

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Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax Credits (prop) - lottery**

Extra Copies: **WJ, CMH, JG**

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|--------------|----------------|-----------------|--------------|----------------|------------------|-----------------|-----------------|
| /1           | jkreye         | 1 6/10 JG       | Rm 6         | 8/6            | 10/6             |                 |                 |

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<END>

6-9-99

Barb at Decker's office

SB114 - amendment to AB to SB114

\$15M in farmland tax relief credit

DOR - annually adjust the claim to  
based on qualifying properties

Spoke to Rick Olin

define amount expended by formula  
- by a sum sufficient

auth proven as part of certification?  
(s. 79.10)

" at a rate determined by DOR based on  
the available funds or determined  
under s. 79 - "



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRBa0486/1

JK:.....

in 6-10-99

JK  
JLg

SENATE AMENDMENT,  
TO ASSEMBLY AMENDMENT 1,  
TO 1999 SENATE BILL 114

Friday 6-11-99  
PM

1 At the locations indicated, amend the amendment<sup>✓</sup> as follows:

2 1. Page 1, line 2: after that line insert:

3 "1. Page 5, line 17: delete lines 17 <sup>g</sup>to 18 and substitute:

4 "SECTION 16<sup>m</sup> 20.835 (3) (q)<sup>x</sup> of the statutes is amended to read:

5 20.835 (3) (q) Lottery and gaming<sup>✓</sup> credit. From the lottery fund, a sum  
6 sufficient not exceeding the amount determined under s. 79.13<sup>✓</sup> to make the payments  
7 under s. 79.10 (5).".<sup>✓</sup>

8 2. Page 1, line 3: delete "<sup>g</sup>1<sup>g</sup>" and substitute "1g".<sup>✓</sup>

9 3. Page 1, line 7: on lines 7 and 13,<sup>✓</sup> delete "20%" and substitute "a percentage,"

10 as determined by the department<sup>✓</sup> under subd. 3<sup>f</sup>".<sup>✓</sup>

11 4. Page 1, line 8: delete "\$2,000" and substitute "\$1,500".<sup>✓</sup>

12 5. Page 1, line 10: after that line insert:

① "SECTION 23<sup>f</sup>~~g~~. 71.07 (3m) (c) 3.<sup>x</sup> of the statutes is created to read:

2 71.07 (3m) (c) 3. The department shall annually adjust the percentage that is  
3 used to determine the amount of a claim under subd. 1<sup>o</sup> based on the estimated  
4 number of claims and the amount estimated to be expended from the appropriation  
5 under s. 20.835<sup>✓</sup> (2) (q), as determined under s. 79.13<sup>✓</sup>. The department shall  
6 incorporate the annually adjusted percentage into the income tax forms and  
7 instructions."<sup>✓</sup>

8 6. Page 2, line 1: on lines 1 and 7, delete <sup>✓</sup>"\$2,000" and substitute <sup>✓</sup>"\$1,500".

9 7. Page 2, line 3: after that line insert:

10 "SECTION 23<sup>p</sup>~~p~~. 71.28 (2m) (c) 3.<sup>x</sup> of the statutes is created to read:

11 71.28 (2m) (c) 3. The department shall annually adjust the percentage that is  
12 used to determine the amount of a claim under subd. 1<sup>o</sup> based on the estimated  
13 number of claims and the amount estimated to be expended from the appropriation  
14 under s. 20.835<sup>✓</sup> (2) (q), as determined under s. 79.13. The department shall  
15 incorporate the annually adjusted percentage into the income tax forms and  
16 instructions."<sup>✓</sup>

17 8. Page 2, line 6: delete <sup>✓</sup>"20%" and substitute <sup>✓</sup>"a percentage, as determined by  
18 the department under subd. 3."<sup>o</sup>.

19 9. Page 2, line 9: delete that line and substitute <sup>g</sup>"taxes accrued on the farm.

20 SECTION 23<sup>t</sup>~~t~~. 71.47 (2m) (c) 3.<sup>x</sup> of the statutes is created to read:

21 71.47 (2m) (c) 3. The department shall annually adjust the percentage that is  
22 used to determine the amount of a claim under subd. 1<sup>o</sup> based on the estimated  
23 number of claims and the amount estimated to be expended from the appropriation  
24 under s. 20.835 (2) (q),<sup>✓</sup> as determined under s. 79.13. The department shall

1 incorporate the annually adjusted percentage into the income tax forms and  
2 instructions.”.✓

3 1m.✓ Page 14, line 8: after that line insert:

4 “SECTION 38m.✓ 79.13✓ of the statutes is created to read:

5 **79.13 Farmland tax relief credit.** (1) In the 1999-2000✓ fiscal year, the  
6 amount that is estimated to be expended from the appropriation under s. 20.835 (2)  
7 (q)✓ is \$15,000,000.

8 (2) In the 2000-01✓ fiscal year, and in each fiscal year thereafter, the amount  
9 that is estimated to be expended from the appropriation under s. 20.835 (2) (q) is  
10 \$15,000,000, plus the amount that is estimated to be expended from the  
11 appropriation under s. 20.835 (2) (q)✓ in the previous fiscal year and less the actual  
12 amount that is expended from the appropriation under s. 20.835 (2) (q) in the  
13 previous fiscal year.”.✓

14 **10.** Page 2, line 12: delete lines 12 to 13 and substitute: “(2)✓ The treatment  
15 of sections 71.07 (3m) (c) 1. and 3., 71.28 (2m) (c) 1. and 3. and 71.47 (2m) (c) 1. and  
16 3. of the statutes first applies to property taxes that are levied in 1999 and that”.

17 (END)



in 6-14-99

**SENATE AMENDMENT ,  
TO ASSEMBLY AMENDMENT 1,  
TO 1999 SENATE BILL 114**

Tuesday 9 A.M.  
6-15-99

1 At the locations indicated, amend the amendment as follows:

2 **1.** Page 1, line 2: after that line insert:

3 "1. Page 5, line 17: delete lines 17 and 18 and substitute:

4 "**SECTION 16m.** 20.835 (3) (q) of the statutes is amended to read:

5 20.835 (3) (q) *Lottery and gaming credit.* From the lottery fund, a sum

6 sufficient not exceeding the amount determined under s. 79.13 to make the payments

7 under s. 79.10 (5).".

8 **2.** Page 1, line 3: delete "1" and substitute "1g".

9 **3.** Page 1, line 7: on lines 7 and 13, delete "20%" and substitute "a percentage,

10 as determined by the department under subd. 3.,".

11 **4.** Page 1, line 8: delete "\$2,000" and substitute "\$1,500".

12 **5.** Page 1, line 10: after that line insert:

1           **"SECTION 23f.** 71.07 (3m) (c) 3. of the statutes is created to read:

2           71.07 **(3m)** (c) 3. The department shall annually adjust the percentage that is  
3           used to determine the amount of a claim under subd. 1. based on the estimated  
4           number of claims and the amount estimated to be expended from the appropriation  
5           under s. 20.835 (2) (q), as determined under s. 79.13. The department shall  
6           incorporate the annually adjusted percentage into the income tax forms and  
7           instructions."

8           **6.** Page 2, line 1: on lines 1 and 7, delete "\$2,000" and substitute "\$1,500".

9           **7.** Page 2, line 3: after that line insert:

10          **"SECTION 23p.** 71.28 (2m) (c) 3. of the statutes is created to read:

11          71.28 **(2m)** (c) 3. The department shall annually adjust the percentage that is  
12          used to determine the amount of a claim under subd. 1. based on the estimated  
13          number of claims and the amount estimated to be expended from the appropriation  
14          under s. 20.835 (2) (q), as determined under s. 79.13. The department shall  
15          incorporate the annually adjusted percentage into the income tax forms and  
16          instructions."

17          **8.** Page 2, line 6: delete "20%" and substitute "a percentage, as determined by  
18          the department under subd. 3.".

19          **9.** Page 2, line 9: delete that line and substitute "taxes accrued on the farm.

20          **SECTION 23t.** 71.47 (2m) (c) 3. of the statutes is created to read:

21          71.47 **(2m)** (c) 3. The department shall annually adjust the percentage that is  
22          used to determine the amount of a claim under subd. 1. based on the estimated  
23          number of claims and the amount estimated to be expended from the appropriation  
24          under s. 20.835 (2) (q), as determined under s. 79.13. The department shall

1 incorporate the annually adjusted percentage into the income tax forms and  
2 instructions.”.

3 1m. Page 14, line 8: after that line insert:

4 “SECTION 38m. 79.13 of the statutes is created to read:

5 **79.13 Farmland tax relief credit. (1)** In the 1999–2000 fiscal year, the  
6 amount that is estimated to be expended from the appropriation under s. 20.835 (2)  
7 (q) is \$15,000,000.

8 **(2)** In the 2000–01 fiscal year, and in each fiscal year thereafter, the amount  
9 that is estimated to be expended from the appropriation under s. 20.835 (2) (q) is  
10 \$15,000,000, plus the amount that is estimated to be expended from the  
11 appropriation under s. 20.835 (2) (q) in the previous fiscal year and less the actual  
12 amount that is expended from the appropriation under s. 20.835 (2) (q) in the  
13 previous fiscal year.”.

14 **10.** Page 2, line 12: delete lines 12 and 13 and substitute:

15 “(2e) The treatment of sections 71.07 (3m) (c) 1. and 3., 71.28 (2m) (c) 1. and 3.  
16 and 71.47 (2m) (c) 1. and 3. of the statutes first applies to property taxes that are  
17 levied in 1999 and that”.

18 (END)